

4 FAH-1 H-100 ACCOUNT STRUCTURE

4 FAH-1 H-110 ACCOUNT STRUCTURE

(TL:FMH-34; 09-30-2003)
(Office of Origin: RM/DCFO/FPRA/FPMC)

4 FAH-1 H-111 PURPOSE

(TL:FMH-01; 04-15-1994)

This section provides a brief description of the Department of State's Account Structure and Classification Codes which are used for classifying accounting transactions, data on accounting source documents, and management information and reports. These symbols and codes are compatible with regulations established by the Office of Management and Budget, the Department of Treasury, and the General Accounting Office. They are used to facilitate the processing of accounting data for appropriation and fund accounting, and for the development of financial information for management and reporting purposes. The same symbols and codes are used for both manual and automated processing of accounting data. The integrity of financial information developed through the Department's accounting system depends upon careful and accurate coding of accounting source documents at all levels of operation. The importance of complete and accurate coding of accounting documents cannot be overemphasized.

4 FAH-1 H-112 SCOPE AND APPLICABILITY

4 FAH-1 H-112.1 Operations, Domestic and Abroad

(TL:FMH-01; 04-15-1994)

- a. Appropriation and fund account symbols have worldwide application. Allotment and operating allowance codes identify managerial levels having authority to incur obligations against funds made available to

them.

- b. The organization codes are used on payroll records for check distribution purposes, and for the identification of expenses incurred by allottees for benefiting organizations. Although there are instances when the allotment code and the organization code identify the same post or office, both must be shown on all obligating and liquidating documents to maintain uniformity in applying the account structure for successive summarization.
- c. The use of bureau, office, and post organization codes is required for accounting purposes. The level to which subordinate organization codes (staffs, divisions, branches, and sections) are to be used for internal management reporting purposes is optional, unless their use has been specifically prescribed for Department-wide financial reporting.

4 FAH-1 H-112.2 Manual and Automated Operations

(TL:FMH-01; 04-15-1994)

The accounting symbols and codes prescribed herein are applicable to both manual and automated accounting operations, regardless of the method or type of equipment employed.

4 FAH-1 H-112.3 Classification of Accounting Transactions

(TL:FMH-01; 04-15-1994)

Use these codes to classify all transactions applicable to current and/or prior year funds, processed from the initial funding stage through the allotment, obligation, liquidation, expenditure, and correction or adjustment stages, relative to a given appropriation and/or fund. This coding is required to permit the recording and processing of accounting transaction data in a uniform manner, and to facilitate the summary reporting of the processed data for accounting and management purposes.

4 FAH-1 H-112.4 Message/Fund Short Codes

(TL:FMH-01; 04-15-1994)

- a. These are Alpha or Alpha-numeric "short codes" consisting of two, three or four letters and/or digits which are used for reference purposes in

telegraphic communications, and for serviced agencies.

- b. Whenever the short codes for appropriation or fund account symbols are used in telegraphic communications, the receiving office must convert them to the complete account symbol for accounting purposes.

Examples—State:

Annual Fund _____9 A
Fiscal Year _____
S&E Appropriation (19_0113)
No_-Year Funds___X }
Fiscal Year _____
FBO Appropriation 19X0535

Example—Commerce, International Trade Administration (ITA):

No-Year Funds _____J 9 01
Bureau Code _____
Fiscal Year _____
ITA Appropriation 13X1250 _____

4 FAH-1 H-113 ACCOUNT CLASSIFICATION STRUCTURE

(TL:FMH-01; 04-15-1994)

- a. The sequence of codes and data element fields are illustrated in 4 FAH-1 H-113 Exhibit H-113. Each code provides essential information about the transaction. To provide flexibility in the overall accounting system and to reduce workload where feasible, the full sequence or strip is not used for some transactions. For example, the complete code sequence is not required to obligate U.S. employees salaries. However, liquidations of such obligations require the complete code to permit the summarization of expenditures or accrued costs for accounting and management purposes.
- b. In the absence of specific instructions, allottees will use the complete transaction code structure.

4 FAH-1 H-114 CHECKING ACCOUNT SYMBOLS

(TL:FMH-34; 09-30-2003)

- a. *This section provides a list of checking account symbols assigned to the Financial Service Centers and other related locations by the Department of the Treasury.*
- b. *The symbols assigned to the Financial Service Centers serviced by the Washington Finance Center represent Department of Treasury station symbols for collections and disbursements made by WFC.*

See 4 FAH-1 H-730.

4 FAH-1 H-115 GEOGRAPHICAL LOCATION CODES FOR FOREIGN COUNTRIES/ENTITIES

(TL:FMH-01; 04-15-1994)

- a. The two-character country alpha codes are obtained from the *National Bureau of Standards Publication FIPS PUB 10-3* which are published in accordance with Public Law 89-306 (79 Stat. 1127) and Executive Order 11717 (38 FR 12315) dated May 11, 1973. The numeric city codes are provided by the General Services Administration, as published in the *Worldwide Geographic Location Codes*.
- b. The codes are prescribed for the interchange of coded formatted machine data between and among agencies and the public. Specifically these codes are required in the Department of State's Real Property and Personnel records, and in the General Services Administration (GSA) Real Property Owned and Leased Inventory reporting. See 4 FAH-1 H-800.

4 FAH-1 H-116 SPECIAL ACCOUNTING CLASSIFICATIONS

(TL:FMH-01; 04-15-1994)

The Department of State Uniform Account Structure includes special accounting classifications to meet management requirements. See section for COMSEC Account Numbers; Publishing Services Management System (PSMS) work orders; and obligation numbers. Other special codes, titles, and definitions are added as required.

4 FAH-1 H-117 CODE MAINTENANCE

(TL:FMH-22; 07-01-2002)

- a. The organization codes, along with the function, program and activity classifications; object classifications; central services, paying office codes and checking account symbols; appropriations and/or funds and allotments; and geographic location codes, are maintained by the Office of Financial Management (RM/FM) in the Department. When changes in an organization and/or program are approved, the responsible office sends the changes to RM/FM. New and revised codes, symbols and titles are assigned as required.
- b. The first two digits of the Domestic organization codes, Post codes, other U.S. Agency codes, International Organization codes, and Special Designator codes are never reassigned. The third-sixth digits of Domestic codes are reassigned to the extent of changing organization symbols and titles of existing organizational units. Post codes are not reassigned.
- c. *Financial Management Handbook*, 4 FAH-1, is updated on a continuous basis to be responsive to management requirements. Revisions and new material are published by the Directives Staff (A/RPS/DIR).

4 FAH-1 H-118 AND H-119 UNASSIGNED

4 FAH-1 H-113 EXHIBIT H-113 ACCOUNT CLASSIFICATION STRUCTURE

(TL:FMH-14; 04-30-1999)

CODE SEQUENCE CODE/FIELD	NUMBER OF DIGITS/CHARACTERS PER																	
Data Element	(3)	(4)	(2)	(3)	(14)	(2)	(15)	(10)	(6)	(5)	(3)	(5)	(10)	(3)	(4)	(3)	(14)	(20)
REPORTING POST CODE	_____																	
ACCOUNTING DATE, MONTH AND YEAR		_____																
REPORT CODE	_____																	
TRANSACTION CODE		_____																
FUND SYMBOL/APPROPRIATION			_____															
TREASURY BUREAU CODE				_____														
ALLOTMENT CODE/GROUP					_____													
OBLIGATION NUMBER						_____												
ORGANIZATION STRUCTURE							_____											
FUNCTION CODE								_____										
COST CATEGORY									_____									
OBJECT AND SUBOBJECT										_____								
BUDGET RESOURCE/PROJECT CODE											_____							
PAYING OFFICE CODE												_____						
DATE OF PAYMENT, MONTH AND YEAR													_____					
CURRENCY CODE (SAME AS POST LOCATOR CODE FOR THE COUNTRY WITH THAT CURRENCY)														_____				
AMOUNT FIELDS																_____		
DATA REFERENCE																	_____	

Reporting Post Code—The locator and/or post code of the Post and/or Office which transmits the input data and/or reports; e.g., “236” for Paris, France; “298” for RAMC Paris and “240” for FMC BONN.

Accounting Date—The month and year constitutes the accounting date of the financial document, record and report; the month prepared and established.

Report Code—A separate code is used for each report, e.g., RAMC-60, FS-477, FS-478, SF-1221, and List of Vouchers and Collection Documents for the Month. These are assigned by the RAMC, FMC, and/or other responsible office.

Transaction Code—This code identifies the type of transaction to be processed. Examples include transactions for funds available, commitments, obligations, disbursements, collections, advances, etc. These are assigned by the RAMC, FMC, and/or other responsible office.

Fund Symbol/Appropriation—This symbol identifies the appropriation fund, the agency or agencies involved, the fiscal year or years included, the Treasury account symbol and the limitations, if any. The entire appropriation symbol, including any appropriate limitations, is cited on **Advice of Allotment** documents, and is shown on all accounting documents, ledgers, and reports.

- (1) **STATE DEPARTMENT FUNDS**—These are usually seven-digit numbers.

Emergencies in the Diplomatic and Consular Service

19 9 0522

State Department	_____	_____	_____
Fiscal Year (see 4 below)	_____	_____	_____
Treasury Account Number	_____		

- (2) **FUNDS TRANSFERRED TO STATE**—Other agency funds which are transferred to and accounted for by the Department of State. These are usually nine-digit numbers.

Salaries and Expenses U.S.I.A. (Transfer to State)

19 67 9 0100

Department of State	_____	_____	_____	_____
United States Information Agency	_____	_____	_____	_____
Fiscal Year (see 1 Below)	_____	_____	_____	_____
Treasury Account Number	_____			

- (3) **TRANSFERRED FUNDS WITH LIMITATIONS**—Other agency funds

which are transferred to the Department of State and which carry limitations as to obligations and/or expenditures. These are normally ten-position numbers.

Military Assistance, Executive (Transfer to State)

Department of State	19	11	9	1080	5
Executive Office of the President					
Fiscal Year (see 4 below)					
Treasury Account Number					
Limitation (MAAG Training, Prior Years)					

- (4) **FISCAL YEAR DESIGNATIONS**—In each of the above examples, the identification of fiscal year or multiple year funds is a one or two-position code as follows:

Single Year—Use the last digit of the applicable fiscal year.

Example **9**
Fiscal Year 1989 1

Multiple Year—Use a two-digit code separated by a slash line.

Example 9/0
Fiscal Years 1989 and 1990 _____|

No Year—Use the letter "X".

Merged—Funds which have lapsed, consisting of prior fiscal year funds other than last fiscal year or the one prior to it; use the letter “M”. (This designation was discontinued based on Public Law 101-510 dated November 5, 1990, which was implemented by OMB A-34 Part XI.)

Treasury Bureau Code—This code is assigned by the Department of Treasury. The code with the Agency Code constitutes the Agency Locator Code; e.g., 1302 for Commerce, International Trade Administration (ITA). The ITA Bureau Code "02" is required by ITA on all accounting and budget documents, records and reports.

Allotment Code and/or Group—This four-digit code, assigned by the Department of State, identifies the general type of expenses and the allottee. Other agencies may use Appropriation Short Code and Allotment as “Allotment Code and/or Group”. Allotments which are restricted in use to specific purposes as a result of appropriation or apportionment language or Departmental action are identified by the suffix of the appropriation symbol. See 4 FAH-1 H-300 for allotment symbols.

(1) DOMESTIC 10 15

Domestic Expense _____

Office (Bureau of African Affairs) _____

(2) EXPENSES ABROAD (WASHINGTON) 20 99

Washington-held overseas expense _____

Office (Office of Budget, *ICASS*
U.S. Salaries) _____

(3) EXPENSES ABROAD (FUNCTIONAL/POSTS) 3 3 10

Office (A/FBO, M/FSI, IO, RF, INM) _____

Allotment to posts and offices _____

Office (Bureau of East Asian and Pacific Affairs) _____

Country (Korea) _____

(4) REGIONAL BUREAU PROGRAM 4 2 XX

Program Funds _____

Bureau (Bureau of European Affairs) _____

Allottee _____

Country (SPAIN) _____ 70

Washington-held (EUR) _____ 01

Bureau Total (For Washington use only) _____ 00

(5) REGIONAL BUREAU—FOREIGN AFFAIRS ADMINISTRATIVE SUPPORT

ICASS Funds _____ 5 1 XX

Bureau (Bureau of *Western Hemisphere Affairs*) _____

Allottee _____

Country (PERU) _____ 36

Washington-held (<i>WHA</i>)	_____	01	
Bureau Total (For Washington Use Only)	_____	00	
(6) WORLDWIDE EXPENSE (WASHINGTON)		60	34
Washington-held worldwide expense	_____		
Budget Office, Reimbursable Detail	_____		

Obligation Number—The obligation number consists of six digits to identify the accounting transaction. The first position on the left is the last digit of the fiscal year in which the obligation is established, and the next five positions designate the type and chronology of the obligations. The obligation numbers are usually assigned and/or controlled by the accounting office and/or the computer center which are responsible for the accounting services. That is, these offices may assign blocks of numbers for use by the posts or offices which transmit input transactions for data processing, accounting and reporting. Where worldwide numbering systems are prescribed, they will be documented in 4 FAM, either in the appropriate accounting chapter or 4 FAH-1 H-900.

The allottee is responsible for the selection and assignment of the six-digit number on the obligation document and relating it to the appropriate allotment. The allotment and/or operating allowance code (4 digits) and the obligation number (6 digits) constitute the ten-digit obligation identification number. This combined number serves to identify the transaction through all the accounting and automated processing steps. For procurement actions, it serves as the contract number, requisition number, the order number and the obligation number; for travel actions, including International Assignment Travel, it serves as the travel authorization number and the obligation number.

Sample ten-digit number:

Allotment	FY	Use/assigned by Post/Allottee
4232	9	00100

The five digits following FY may constitute a single series of consecutive numbers or a separate series for different types of transactions.

Organization Structure—The Department of State's organization structure consists of the Office of the Secretary, Functional Bureaus, Regional Bureaus, Administrative Bureau, Special Offices and Staffs, and Posts Abroad. The major offices and bureaus are subdivided into offices and/or directorates, divisions, branches and sections. The structure abroad consists

of Diplomatic and Consular Posts and Specialized Activities.

The organization codes are established below the Department and/or Agency and subelement levels to identify the benefiting organizations for cost purposes, payrolling and personnel management. They indicate where the managers and supervisors are located. Organization codes are assigned to domestic offices, points of origin and destination abroad; and other Federal agencies, International Organizations, and activities serviced by the Department of State. The detail and sequencing of organizational units are shown by the organization code structure below.

(1) DOMESTIC (DEPARTMENTAL)

OFFICE OF SECRETARY REGIONAL AND FUNCTIONAL BUREAUS	0	1	0	0	0	0
	to	to	to	to	to	to
	1	9	9	9	9	9
Areas _____						
Major Office or Bureau _____						
Office or Directorate _____						
Division _____						
Branch _____						
Section _____						

ADMINISTRATIVE MANAGEMENT	0	0	0	0	0
	2	to	to	to	to
	9	9	9	9	9
Area _____					
Major Office or Bureau _____					
Office or Directorate _____					
Division _____					
Branch _____					
Section _____					

(2) ABROAD

ABROAD (POST AND OFFICE CODES)	1	02	01
	3	to	to
	5	98	98
Overseas/State Designator _____			
Geographic Area _____			
Country _____			
Post/Office—City, or Activity _____			

(3) OTHER U.S. AGENCIES

OTHER U.S. AGENCIES SERVICED BY DEPARTMENT OF STATE)	4	001	10
		to	or
		888	30

Other Agencies _____
Specific Agency _____
Domestic/Abroad Designator _____

(4) INTERNATIONAL ORGANIZATIONS

INTERNATIONAL ORGANIZATIONS **001** **10**
(SERVICED BY DEPARTMENT OF STATE) **5** **to** **or**
888 **30**
International Organizations _____
Specific Organization _____
Domestic/Overseas Designator _____

(5) UNDISTRIBUTED **9 9 99**

This is for use with items of expense not to be distributed to specific organizations and includes items of insufficient magnitude to warrant such distribution. See 4 FAH-1 H-400 for organization codes, titles and purpose.

Function Codes

The budget activity, function, program and activity classifications, which identify the programs and activities funded under the Department's appropriations and other fund symbols, are included in the function codes. The function code consists of four positions within the Department's Account Structure and is used to identify and report these types of expenses. See 4 FAH-1 H-500 for function codes, titles and definitions.

Cost Category

The cost category code identifies the type of work or service performed, such as maintenance and repair of real property, migration and refugee assistance, etc. This category may include more than one object classification, and is, therefore, major to the object class.

Object and Subobject Codes

The object classifications identify the kinds of service, materials and other resources used by the Department of State and serviced Agencies, and for which U.S. Government payments are made. The basic object codes are prescribed by the Office of Management and Budget, OMB Circular No. A-11, revised July 12, 1991. The more detailed classification, which the Department requires is set forth in 4 FAH-1 H-600.

Budget Resource, Project Codes

This is a ten-position number and/or field and is used to identify projects of

agencies serviced by State, Real Property or Building numbers, Budget Resource classifications, Conference numbers, etc.

Paying Office Codes

On liquidation documents, the paying office is identified by the three-digit post code which corresponds to the servicing post, including the Regional Administrative Management Centers: Paris, Mexico and Bangkok. See 4 FAH-1 H-720 for the list of paying office codes. The servicing post code is also used when payments are actually made by a Treasury Regional Disbursing Office (RDO). This code is required to be shown on liquidation documents in connection with "payments for others".

Accounting Date and/or Date of Transaction/Payment

This date consists of six digits for month, day and year; e.g.063087. The "payment date" currently shown in the system consists of month and year; i.e., 067. This code is required to be shown on liquidation documents in connection with "payments for others". The use of this code for "payment for self" is optional. Posts for which disbursements are made by a Treasury RDO use the date on which the liquidation documents are prepared for payment. For example, posts use current month's payment date through the "Final Submission" of liquidation documents to the Treasury RDO for that month. Documents prepared after that date are coded with the following month's payment date. When documents are not paid by the Treasury RDO in the current month as shown by the payment date, reconciliation by/or for the post is required to balance Form SF-1221, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account).

Currency Code

These codes are the same as the funding, post, or locator codes for the countries with those currencies. When two or more currency codes are required in a country, special currency codes are assigned.

Amount Fields

Amount fields consist of 14 positions each, as required. For example, the RAMC-60 magnetic tape input record transmitted to Defense Intelligence Agency (DIA) has four amount fields to combine obligations this month, obligations to date, liquidations this month and liquidations to date in one magnetic tape input record, cut at the lowest reporting level in the RAMC-60 report, the expense code or subobject code.

Data Reference

This field is provided for cross reference and/or distribution of costs for related budget and/or resource management codes and/or identification numbers. For example, GBL, TR, social security, property ID, etc. Also, when funds are obligated for security purposes under the Security Resources Management System (SRMS), and later costs must be distributed by Property and/or Building Number, this field is used for cost distribution purposes.